

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,

Plaintiff,

- against -

175 INWOOD ASSOCIATES,
175 ROGER CORP., ABRAHAM
WOLDIGER, ABRAHAM TAUB,
and PETER (PINCHAS) HOFFMAN,

Defendants.

Civil Action
No. CV-96-1471

(Hurley, J.)
(Boyle, M.J.)

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CONSENT JUDGMENT

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I. BACKGROUND

A. The United States of America (“United States”), on behalf of the Administrator of the United States Environmental Protection Agency (“EPA”), filed a complaint in this matter pursuant to Sections 104, 106 and 107 of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, 42 U.S.C. §§ 9604, 9606 and 9607, as amended (“CERCLA”), seeking civil penalties and reimbursement of response costs incurred by the United States in response to releases or threatened releases of hazardous substances into the environment at property located at 175 Roger Avenue, Inwood, New York, against defendants 175 Inwood Associates, Abraham Woldiger, Abraham Taub and Peter Hoffman (the “Settling Defendants”), and civil penalties for Settling Defendants’ failures to comply with an EPA Unilateral Administrative Order and Access Order, and failures to respond to EPA information requests.

B. The liability issues in this case were tried to the Court on November 6, 2003. By Memorandum and Order dated August 6, 2004, the Court held that defendants were responsible for the EPA’s past response costs and were liable for civil penalties under CERCLA Section 104 and Section 106 for violations of the two EPA orders and failures to respond to EPA requests for information. Prior to trial of the response costs and civil penalty phase of the case, the parties agreed to attempt to resolve this action through Court-annexed mediation, which was held on May 25, 2005.

C. The United States and Settling Defendants agree, and this Court by entering this Consent Judgment finds, that this Consent Judgment has been negotiated by the Parties in good faith, that settlement of this matter will avoid prolonged and complicated litigation between the Parties, and that this Consent Judgment is fair, reasonable, and in the public interest.

D. The United States has reviewed the Financial Information submitted by Settling Defendants Woldiger and Taub to determine whether they are financially able to pay response costs incurred and to be incurred at the Site. Based upon this Financial Information, the United States has determined that Settling Defendants Woldiger and Taub have limited financial ability to pay for response costs incurred and to be incurred at the Site.

E. The United States represents that the removal action conducted at the Site by the Settling Defendants under EPA oversight met the requirements of CERCLA; that the removal action conducted under EPA oversight has been completed; and that the United States is unaware of any current conditions at the Site that would require further response actions under CERCLA.

Therefore, with the consent of the parties to this Consent Judgment, it is ordered, adjudged and decreed as follows:

II. JURISDICTION

1. This Court has jurisdiction over the subject matter of this action pursuant to 28 U.S.C. §§ 1331 and 1345 and 42 U.S.C. §§ 9606(b), 9607 and 9613(b) and also has personal jurisdiction over the Settling Defendants. Settling Defendants consent to and shall not challenge entry of this Consent Judgment or this Court’s jurisdiction to enter and enforce this Consent Judgment.

III. PARTIES BOUND

2. This Consent Judgment is binding upon the United States and upon Settling Defendants and their successors and assigns. Any change in ownership or corporate or other legal status, including but not limited to, any transfer of assets or real or personal property, shall in no way alter the status or responsibilities of Settling Defendants under this Consent Judgment.

IV. DEFINITIONS

3. Unless otherwise expressly provided herein, terms used in this Consent Judgment which are defined in CERCLA or in regulations promulgated under CERCLA shall have the meaning assigned to them in CERCLA or in such regulations. Whenever terms listed below are used in this Consent Judgment or in any appendix attached hereto, the following definitions shall apply:

“CERCLA” shall mean the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, 42 U.S.C. § 9601 *et seq.*

“Consent Judgment” shall mean this Consent Judgment and the appendix attached hereto. In the event of conflict between this Consent Judgment and the appendix, this Consent Judgment shall control.

“Day” shall mean a calendar day. In computing any period of time under this Consent Judgment, where the last day would fall on a Saturday, Sunday, or federal holiday, the period shall run until the close of business of the next working day.

“DOJ” shall mean the United States Department of Justice and any successor departments, agencies or instrumentalities of the United States.

“Effective Date” shall mean the effective date of this Consent Judgment as provided in Section XVI.

“EPA” shall mean the United States Environmental Protection Agency and any successor departments, agencies or instrumentalities of the United States.

“EPA Hazardous Substance Superfund” shall mean the Hazardous Substance Superfund established by the Internal Revenue Code, 26 U.S.C. § 9507.

“Financial Information” shall mean those documents submitted to the United States by Settling Defendants Woldiger and Taub regarding their financial ability to pay their settlement amounts, and identified in Appendix A.

“Interest” shall mean interest at the current rate specified for interest on investments of the Hazardous Substance Superfund established by 26 U.S.C. § 9507, compounded annually on October 1 of each year, in accordance with 42 U.S.C. § 9607(a). The applicable rate of interest shall be the rate in effect at the time the interest accrues. The rate of interest is subject to change on October 1 of each year.

“Paragraph” shall mean a portion of this Consent Judgment identified by an arabic numeral or an upper or lower case letter.

“Parties” shall mean the United States and the Settling Defendants.

“RCRA” shall mean the Solid Waste Disposal Act, 42 U.S.C. § 6901, *et seq.* (also known as the Resource Conservation and Recovery Act).

“Response Costs” shall mean all costs, including but not limited to direct and indirect costs, that EPA or DOJ on behalf of EPA has paid at or in connection with the Site through the date of lodging of this Consent Judgment, plus accrued Interest on all such costs through such date.

“Section” shall mean a portion of this Consent Judgment identified by a roman numeral.

“Settling Defendants” shall mean defendants 175 Inwood Associates, Abraham Woldiger, Abraham Taub and Peter Hoffman.

“Site” shall mean the property located at 175 Roger Avenue, Inwood, New York.

“United States” shall mean the United States of America, including its departments, agencies and instrumentalities.

V. REIMBURSEMENT OF RESPONSE COSTS AND CIVIL PENALTIES

4. Payment of Response Costs and Civil Penalties. In settlement, compromise and satisfaction of the claims of the United States for response costs and penalties pursuant to CERCLA in this action, the Settling Defendants shall pay to the United States the total sum of Four Hundred Thousand Dollars (\$400,000), which shall include EPA’s past response costs in the amount of \$150,000 and civil penalties and interest in the amount of \$250,000.

5. The sums stated in Paragraph 4 shall be payable as follows:

a. Settling Defendant Peter Hoffman shall pay to the United States the total sum of \$350,000, within ten days of the Effective Date of this Consent Judgment, which shall be in payment of EPA’s past response costs in the amount of \$150,000 and civil penalties in the amount of \$200,000. This payment shall be made by FedWire Electronic Funds Transfer (“EFT”) to the U.S. Department of Justice account in accordance with current EFT procedures, referencing Civil Action No. CV-96-1471 (E.D.N.Y.), USAO File Number 1994v04900, EPA Site/Spill ID Number 02-AB, and DOJ Case Number 90-11-2-1079. Payment shall be made by wire transfer in accordance with the instructions provided by the United States Attorney’s Office by the time of entry of this Consent Judgment. Any payments received by the Department of Justice after 4:00 p.m. (Eastern Time) will be credited on the next business day.

b. Settling Defendant Abraham Woldiger shall pay to the United States civil penalties of \$25,000, within ten days of the Effective Date of this Consent Judgment. This payment shall be made by FedWire Electronic Funds Transfer (“EFT”) to the U.S. Department of Justice account in accordance with current EFT procedures, referencing Civil Action No. CV-96-1471 (E.D.N.Y.), USAO File Number 1994v04900, EPA Site/Spill ID Number 02-AB, and DOJ Case Number 90-11-2-1079. Payment shall be made by wire transfer in accordance with the instructions provided by the United States Attorney’s Office by the time of entry of this Consent Judgment. Any payments received by the Department of Justice after 4:00 p.m. (Eastern Time) will be credited on the next business day.

6. The civil penalty portion of the settlement amount paid pursuant to this Section is a penalty within the meaning of Section 162(f) of the Internal Revenue Code, 26 U.S.C. § 162(f), and is not a tax deductible expenditure for purposes of federal law.

7. Interest on Late Payments. If any Settling Defendant fails to make any payment under Paragraphs 4 and 5 (Payment of Response Costs and Civil Penalties) by the required due date, Interest shall accrue on the unpaid balance through the date of payment.

a. If any amounts due to EPA under this Consent Judgment are not paid by the required date, the defaulting Settling Defendant shall be in violation of this Consent Judgment, and shall pay to EPA as a stipulated penalty, in addition to the Interest required by Paragraph 7, \$1,000 per day that such payment is late.

- i. Amount of payment
- ii. Bank: Federal Reserve Bank of New York
- iii. Account code for Federal _____ k of New York account receiving the payment:
- iv. _____ erve Bank of New York ABA Routing Number:
- v. SWIFT Address: FRNYUS33
33 Liberty Street
New York, NY 10045
- vi. Field Tag 4200 of the Fedwire message should read:
D 68010727 Environmental Protection Agency
- vii. Name(s) of Settling Defendants
- viii. Case number: Civil Action No. CV-96-1471 (E.D.N.Y.)
- ix. Site/spill identifier: 02-AB

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that Settling Defendants' payment is properly recorded, Settling Defendants shall send a letter to the United States within one week of the EFT, which references the date of the EFT, the payment amount, the name of the Site, the case number, and Settling Defendants' names and addresses. Such letter shall be sent to the United States as provided in Section XVI (Notices and Submissions), and to:

U.S. Environmental Protection Agency
26 W. Martin Luther King Drive
Attention: Richard Rice, FINANCE
MS: NWD
Cincinnati, Ohio 45268
E-mail: AcctsReceivable.CINWD@epa.gov

c. Penalties shall accrue as provided in this Paragraph regardless of whether EPA has notified the defaulting Settling Defendant of the violation or made a demand for payment, but need only be paid upon demand. All penalties shall begin to accrue on the day after complete performance is due or the day a violation occurs, and shall continue to accrue through the final day of correction of the noncompliance or completion of the activity. Nothing herein shall prevent the simultaneous accrual of separate penalties for separate violations of this Consent Judgment.

9. If the United States brings an action to enforce this Consent Judgment, the defaulting Settling Defendant shall reimburse the United States for all costs of such action, including, but not limited to, costs of attorney time.

10. Payments made under Paragraphs 7 and 8 shall be in addition to any other remedies or sanctions available to the United States by virtue of defaulting Settling Defendant's failure to comply with the requirements of this Consent Judgment.

11. Notwithstanding any other provision of this Section, the United States may, in its unreviewable discretion, waive payment of any portion of the stipulated penalties that have accrued pursuant to this Consent Judgment. The payment of penalties shall not alter in any way the Settling Defendants' obligations to fully comply with this Consent Judgment.

VII. COVENANT NOT TO SUE BY UNITED STATES

12. Covenant Not to Sue by United States. Except as specifically provided in Paragraphs 13 through 14, the United States covenants not to sue or to take administrative action against Settling Defendants (a) pursuant to Sections 106(a) and 107(a) of CERCLA, 42 U.S.C. §§ 9606(a) and 9607(a), regarding Response Costs, and (b) pursuant to Section 106(b)(1) of CERCLA, 42 U.S.C. § 9606(b)(1), for Settling Defendants' failures to comply with the EPA Unilateral Administrative Order and Access Order. This covenant not to sue shall take effect with respect to each Settling Defendant upon receipt by EPA of all amounts from such Settling Defendant required by Section V (Reimbursement of Response Costs and Civil Penalties) and any amounts due from such Settling Defendant under Section VI (Failure to Comply with Requirements of Consent Judgment). This covenant not to sue is conditioned with respect to each Settling Defendant upon the satisfactory performance by such Settling Defendant of its obligations under this Consent Judgment. Payment by Hoffman of the sum required by Paragraph 5(a) shall satisfy the payment obligation of Settling Defendant 175 Inwood Associates.

This covenant not to sue extends only to Settling Defendants and does not extend to any other person.

13. This covenant not to sue is also conditioned, with respect to Woldiger and Taub, upon the veracity and complete disclosure of the Financial Information provided to EPA by such Settling Defendants. If the Financial Information as to a Settling Defendant is subsequently determined by EPA to be false or inaccurate, in any material respect, such Settling Defendants shall forfeit all payments made pursuant to this Consent Judgment and this covenant not to sue and the contribution protection in Paragraph 19 shall be null and void as to that Party. Such forfeiture shall not constitute liquidated damages and shall not in any way foreclose the United States' right to pursue any other causes of action, under any law, arising from such Settling Defendant's submission of materially false or inaccurate information.

VIII. RESERVATION OF RIGHTS BY UNITED STATES

14. The United States reserves, and this Consent Judgment is without prejudice to, all rights against Settling Defendants with respect to all matters not expressly included within the covenant not to sue set forth in Paragraph 12. Notwithstanding any other provision of this Consent Judgment, the United States reserves all rights against Settling Defendants with respect to:

- a. liability for failure of any Settling Defendant to meet a requirement of this Consent Judgment;
- b. criminal liability;
- c. liability for damages for injury to, destruction of, or loss of natural resources, and for the costs of any natural resource damage assessments;
- d. liability, based upon Settling Defendants' ownership or operation of the Site, or upon Settling Defendants' transportation, treatment, storage, or disposal, or the arrangement for the transportation, treatment, storage, or disposal, of a hazardous substance or a solid waste at or in connection with the Site, after signature of this Consent Judgment by Settling Defendants;
- e. liability for costs incurred or to be incurred by the United States that do not fall within the definition of Response Costs; and
- f. liability arising from the past, present, or future disposal, release or threat of release of a hazardous substance, pollutant, or contaminant outside of the Site.

15. Notwithstanding any other provision of this Consent Judgment, the United States reserves, and this Consent Judgment is without prejudice to, the right, with respect to Woldiger and Taub, to reinstitute or reopen this action, or to commence a new action seeking relief other than as provided in this Consent Judgment, if Financial Information provided by a Settling Defendant or the financial certification made by each Settling Defendant in Paragraph 23 is misleading, false, or inaccurate, in any material respect.

IX. COVENANT NOT TO SUE BY SETTLING DEFENDANTS

16. Settling Defendants covenant not to sue and agree not to assert any claims or causes of action against the United States, or its contractors or employees with respect to the Site or this Consent Judgment, including but not limited to:

a. any direct or indirect claim for reimbursement from the Hazardous Substance Superfund based on Sections 106(b)(2), 107, 111, 112, or 113 of CERCLA, 42 U.S.C. §§ 9606(b)(2), 9607, 9611, 9612, or 9613, or any other provision of law;

b. any claim arising out of response actions performed at the Site, including any claim under the United States Constitution, the Constitution of the State of New York, the Tucker Act, 28 U.S.C. § 1491, the Equal Access to Justice Act, 28 U.S.C. § 2412, as amended, or at common law; and

c. any claim against the United States pursuant to Sections 107 and 113 of CERCLA, 42 U.S.C. §§ 9607 and 9613, relating to the Site.

17. Nothing in this Consent Judgment shall be deemed to constitute approval or preauthorization of a claim within the meaning of Section 111 of CERCLA, 42 U.S.C. § 9611, or 40 C.F.R. 300.700(d).

X. EFFECT OF SETTLEMENT/CONTRIBUTION PROTECTION AND WAIVER

18. Nothing in this Consent Judgment shall be construed to create any rights in, or grant any cause of action to, any person not a Party to this Consent Judgment. The Parties expressly reserve any and all rights, defenses, claims, demands, and causes of action which each Party may have with respect to any matter, transaction, or occurrence relating in any way to the Site against any person not a Party hereto.

19. The Parties agree, and by entering this Consent Judgment this Court finds, that Settling Defendants are entitled, as of the date of entry of this Consent Judgment to protection from contribution actions or claims as provided by Section 113(f)(2) of CERCLA, 42 U.S.C. § 9613(f)(2), for “matters addressed” in this Consent Judgment. The “matters addressed” in this Consent Judgment are Response Costs. The “matters addressed” in this Consent Judgment do not include those response costs or response actions as to which the United States has reserved its rights under this Consent Judgment (except for claims for failure to comply with this Consent Judgment), in the event that the United States asserts rights against Settling Defendants coming within the scope of such reservations.

20. Settling Defendants agree that, with respect to any suit or claim for contribution brought by them regarding the Site, they will notify EPA and DOJ in writing no later than 60 days prior to the initiation of such suit or claim. Settling Defendants also agree that, with respect to any suit or claim for contribution brought against them regarding the Site, they will notify EPA and DOJ in writing within ten days of service of the complaint or claim upon them. In addition, Settling Defendants shall notify EPA and DOJ within ten days of service or receipt of any Motion for Summary Judgment, and within ten days of receipt of any order from a court setting a case for trial, regarding the Site.

21. In any subsequent administrative or judicial proceeding initiated by the United States for injunctive relief, recovery of response costs, or other relief relating to the Site, Settling Defendants shall not assert, and may not maintain, any defense or claim based upon the principles of waiver, *res judicata*, collateral estoppel, issue preclusion, claim-splitting, or other defenses based upon any contention that the claims raised by the United States in the subsequent proceeding were or should have been brought in the instant case; provided, however, that nothing in this Paragraph affects the enforceability of the Covenant Not to Sue by United States set forth in Section VII.

XI. RETENTION OF RECORDS AND CERTIFICATION

22. Until 10 years after the Effective Date of this Consent Judgment, Settling Defendants shall preserve and retain all records now in their possession or control, or which come into their possession or control, that relate in any manner to response actions taken at the Site or the liability of any person under CERCLA with respect to the Site, regardless of any corporate retention policy to the contrary.

23. Settling Defendants Woldiger and Taub hereby certify that, to the best of their knowledge and belief, after thorough inquiry, each has:

a. not altered, mutilated, discarded, destroyed or otherwise disposed of any records, reports, or information relating to its potential liability regarding the Site since notification of potential liability by the United States or the State or the filing of suit against it regarding the Site, and that it has fully complied with any and all EPA requests for information regarding the Site and Settling Defendants' financial circumstances pursuant to Sections 104(e) and 122(e) of CERCLA, 42 U.S.C. §§ 9604(e) and 9622(e), and Section 3007 of RCRA, 42 U.S.C. § 6927; and

b. submitted to EPA Financial Information that fairly, accurately, and materially sets forth his financial circumstances, and that those circumstances have not materially changed between the time the Financial Information was submitted to EPA and the time Settling Defendant executes this Consent Judgment.

XII. NOTICES AND SUBMISSIONS

24. Unless otherwise provided herein, notifications and submissions to or communications with the EPA or the U.S. Attorney's Office, Eastern District of New York and DOJ shall be deemed submitted on the date they are postmarked and sent either by overnight receipt mail service or by certified or registered mail, return receipt requested.

25. All notices, submissions, or communications in connection with this Consent Judgment shall be directed to the individuals at the addresses specified below:

As to the United States:

Kevin P. Mulry
Assistant U.S. Attorney
U.S. Attorney's Office
Eastern District of New York
271 Cadman Plaza East
Brooklyn, New York 11201
USAO File No. 1994v04900

Chief, Environmental Enforcement Section
Environment and Natural Resources Division
U.S. Department of Justice
P.O. Box 7611
Washington, D.C. 20044-7611
DOJ File No. 90-11-2-1079

Elizabeth Leilani Davis, Esq.
Assistant Regional Counsel
U.S. Environmental Protection Agency, Region 2
290 Broadway, 17th Floor
New York, NY 10007

As to 175 Inwood Associates and Peter Hoffman:

Joel Dranove, Esq.
225 Broadway, Suite 1804
New York, New York 10007

As to Abraham Woldiger:

Abraham Woldiger
7 Pinewood Drive
Monsey, NY 10952

As to Abraham Taub:

Abraham Taub
141-50 73rd Terrace
Flushing, NY 11367

26. The Parties shall provide each other with written notification of any change in the names or addresses of the individual(s) to whom all notices, submissions and communications should be directed, as set forth in Paragraph 25, above.

27. Notices submitted pursuant to this Section shall be deemed submitted upon mailing, unless otherwise provided in this Consent Judgment or by mutual agreement of the Parties in writing.

28. Any notices, submissions and communications submitted to the United States shall reference the full caption of this action, Civil Action No. CV-96-1471 (E.D.N.Y.), USAO File No. 1994v04900.

XIII. RETENTION OF JURISDICTION

29. This Court shall retain jurisdiction over the subject matter of this action and the parties to this Consent Judgment to enforce the terms and conditions of this Consent Judgment and to resolve all disputes arising hereunder as may be necessary for the construction or execution of this Consent Judgment.

XIV. INTEGRATION/APPENDIX

30. This Consent Judgment constitutes the final, complete and exclusive agreement and understanding among the Parties with respect to the settlement embodied herein. The Parties acknowledge that there are no representations, agreements or understandings relating to the settlement other than those expressly contained in this Consent Judgment. The following appendix is attached to and incorporated into this Consent Decree:

“Appendix A” is a list of the financial documents submitted to EPA by Settling Defendants Woldiger and Taub.

XV. LODGING AND OPPORTUNITY FOR PUBLIC COMMENT

31. This Consent Judgment shall be lodged with the Court for a period of not less than 30 days for public notice and comment. The United States reserves the right to withdraw or withhold its consent if the comments regarding the Consent Judgment disclose facts or considerations which indicate that this Consent Judgment is inappropriate, improper, or inadequate. Settling Defendants consent to the entry of this Consent Judgment without further notice.

32. If for any reason this Court should decline to approve this Consent Judgment in the form presented, this agreement is voidable at the sole discretion of any party and the terms of the agreement may not be used as evidence in any litigation between the Parties.

XVI. EFFECTIVE DATE

33. The effective date of this Consent Judgment shall be the date upon which it is entered by the Court.

XVII. SIGNATORIES/SERVICE

34. The undersigned representatives of the United States and the Settling Defendants each certify that he or she is fully authorized to enter into the terms and conditions of this

Consent Judgment and to execute and legally bind Settling Defendants and the United States, respectively, to it.

XVIII. FINAL JUDGMENT

35. Upon approval and entry of this Consent Judgment by the Court, this Consent Judgment shall constitute a final judgment between the United States and the Settling Defendants. The Court finds that there is no just reason for delay and therefore enters this judgment as a final judgment under Fed. R. Civ. P. 54 and 58.

THE UNDERSIGNED PARTY enters into this Consent Judgment in the matter of United States of America v. 175 Inwood Associates, et al., Civil Action No. CV-96-1471 (E.D.N.Y.):

FOR PLAINTIFF UNITED STATES OF AMERICA:

Date: August 15, 2008

ELLEN MAHAN
Deputy Section Chief
Environmental Enforcement Section
Environment and Natural Resources Division
U.S. Department of Justice
Washington, D.C. 20044-7611

Date: August 15, 2008

BENTON J. CAMPBELL
United States Attorney
Eastern District of New York
271 Cadman Plaza East
Brooklyn, New York 11201

By:

-- -----
KEVIN P. MULRY
Assistant United States Attorney
(718) 254-6408

THE UNDERSIGNED PARTY enters into this Consent Judgment in the matter of United States of America v. 175 Inwood Associates, et al., Civil Action No. CV-96-1471 (E.D.N.Y.):

Date: August 8, 2008

(for) _____
GEORGE PAVLOU
Acting Director
Emergency and Remedial Response Division
U.S. Environmental Protection Agency, Region 2

THE UNDERSIGNED PARTY enters into this Consent Judgment in the matter of United States of America v. 175 Inwood Associates, et al., Civil Action No. CV-96-1471 (E.D.N.Y.):

FOR DEFENDANT 175 INWOOD ASSOCIATES:

Date: August 1, 2008

By: _____

THE UNDERSIGNED PARTY enters into this Consent Judgment in the matter of United States of America v. 175 Inwood Associates, et al., Civil Action No. CV-96-1471 (E.D.N.Y.):

FOR DEFENDANT PETER HOFFMAN:

Date: August 1, 2008

Date: August 6, 2008

JOEL DRANOVE, ESQ.
Attorney for Defendants 175 Inwood
Associates and Peter Hoffman
225 Broadway, Suite 1804
New York, New York 10007
(212) 619-5700

THE UNDERSIGNED PARTY enters into this Consent Judgment in the matter of United States of America v. 175 Inwood Associates, et al., Civil Action No. CV-96-1471 (E.D.N.Y.):

FOR DEFENDANT ABRAHAM WOLDIGER:

Date: July 31, 2008

THE UNDERSIGNED PARTY enters into this Consent Judgment in the matter of United States of America v. 175 Inwood Associates, et al., Civil Action No. CV-96-1471 (E.D.N.Y.):

FOR DEFENDANT ABRAHAM TAUB:

Date: July 31, 2008

Consent Judgment in the matter of United States of America v. 175 Inwood Associates, et al., Civil
Action No. CV-96-1471 (E.D.N.Y.):

SO ORDERED and entered as a final judgment this day of , 2008.

HONORABLE DENIS R. HURLEY
UNITED STATES DISTRICT JUDGE
Eastern District of New York

APPENDIX A

FINANCIAL DOCUMENTS SUBMITTED TO EPA
BY SETTLING DEFENDANTS WOLDIGER AND TAUB

U.S. Department of Justice Financial Statement dated March 9, 2008 (Abraham Woldiger)

U.S. Income Tax Returns (2007, 2006, 2005) (Abraham Woldiger)

U.S. Department of Justice Financial Statement dated March 6, 2008 (Abraham Taub)

U.S. Income Tax Returns (2007, 2006, 2005) (Abraham Taub)

Bank statements (March 2007 through May 2008) (Abraham Taub)

Declaration of Abraham Woldiger dated July 31, 2008